

**COUNTY OF YORK, VIRGINIA**  
**Combined Statement of Revenues, Expenses and Changes in Retained Earnings**  
**All Proprietary Fund Types and Discretely Presented Component Unit**  
**Year Ended June 30, 2002**

			<b>Total (Memorandum Only) Primary Government</b>	<b>Discretely Presented Component Unit Industrial Development Authority</b>	<b>Total (Memorandum Only) Reporting Entity</b>
	<b><u>Enterprise</u></b>	<b><u>Internal Service</u></b>			
Operating revenues:					
Revenue from use of property	\$ -	\$ -	\$ -	\$ 242,400	\$ 242,400
Charges for services	11,332,869	1,888,178	13,221,047	-	13,221,047
Miscellaneous	55,479	22,673	78,152	12,346	90,498
Total operating revenues	<u>11,388,348</u>	<u>1,910,851</u>	<u>13,299,199</u>	<u>254,746</u>	<u>13,553,945</u>
Operating expenses:					
Personal services	2,216,040	427,646	2,643,686	3,700	2,647,386
Contractual services	4,305,158	57,178	4,362,336	24,039	4,386,375
Materials and supplies	763,600	832,906	1,596,506	-	1,596,506
Depreciation	1,835,265	396,459	2,231,724	67,926	2,299,650
Amortization	10,820	-	10,820	1,400	12,220
Bad debt expense	29,163	-	29,163	-	29,163
Development expenses	-	-	-	29,370	29,370
Total operating expenses	<u>9,160,046</u>	<u>1,714,189</u>	<u>10,874,235</u>	<u>126,435</u>	<u>11,000,670</u>
Operating income	<u>2,228,302</u>	<u>196,662</u>	<u>2,424,964</u>	<u>128,311</u>	<u>2,553,275</u>
Nonoperating revenues (expenses):					
Interest income	362,331	32,103	394,434	9,552	403,986
Gain (loss) on disposal of assets	(17,555)	7,894	(9,661)	-	(9,661)
Interest and fiscal charges	(658,222)	-	(658,222)	(164,917)	(823,139)
Decrease in fair value of investment	-	-	-	(6,956)	(6,956)
Donated property	(807,477)	-	(807,477)	-	(807,477)
Net nonoperating revenues (expenses)	<u>(1,120,923)</u>	<u>39,997</u>	<u>(1,080,926)</u>	<u>(162,321)</u>	<u>(1,243,247)</u>
Income (loss) before operating transfers	<u>1,107,379</u>	<u>236,659</u>	<u>1,344,038</u>	<u>(34,010)</u>	<u>1,310,028</u>
Operating transfers in	2,230,632	95,906	2,326,538	-	2,326,538
Transfers in from primary government	-	-	-	177,920	177,920
Operating transfers out	(10)	-	(10)	-	(10)
Net operating transfers	<u>2,230,622</u>	<u>95,906</u>	<u>2,326,528</u>	<u>177,920</u>	<u>2,504,448</u>
Net income	<u>3,338,001</u>	<u>332,565</u>	<u>3,670,566</u>	<u>143,910</u>	<u>3,814,476</u>
Add depreciation and loss on disposal of contributed fixed assets	<u>991,890</u>	<u>7,066</u>	<u>998,956</u>	<u>-</u>	<u>998,956</u>
Increase in retained earnings	<u>4,329,891</u>	<u>339,631</u>	<u>4,669,522</u>	<u>143,910</u>	<u>4,813,432</u>
Retained earnings, beginning of year	<u>30,201,623</u>	<u>2,640,703</u>	<u>32,842,326</u>	<u>424,043</u>	<u>33,266,369</u>
Retained earnings, end of year	<u>\$ 34,531,514</u>	<u>\$ 2,980,334</u>	<u>\$ 37,511,848</u>	<u>\$ 567,953</u>	<u>\$ 38,079,801</u>

The accompanying notes are an integral part of the financial statements.